

Division of Financial Management

Analyst: Smith

Historical Summary

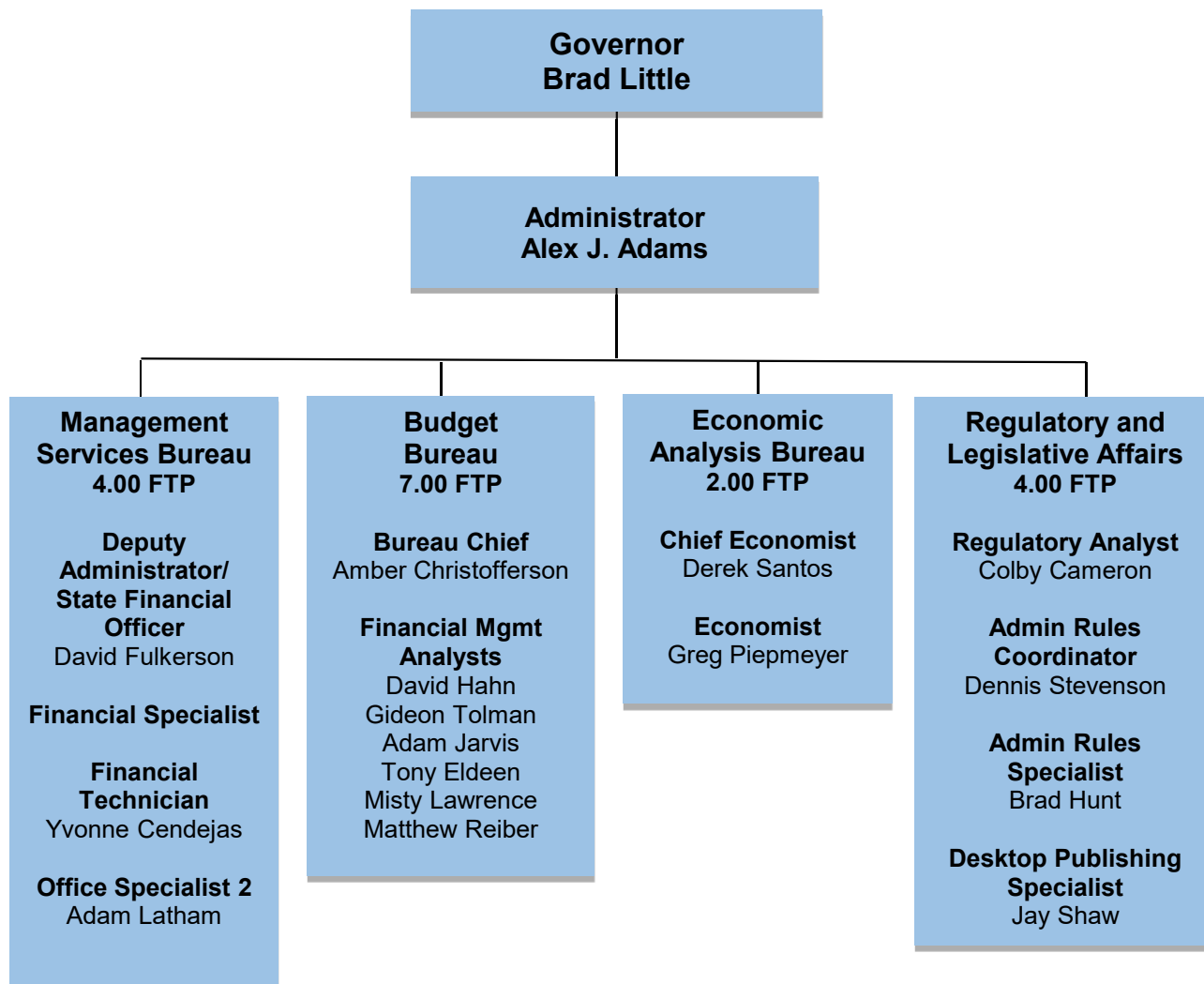
OPERATING BUDGET	FY 2019 Total App	FY 2019 Actual	FY 2020 Approp	FY 2021 Request	FY 2021 Gov Rec
BY FUND CATEGORY					
General	1,887,500	1,879,200	1,963,600	2,010,500	1,980,100
Dedicated	71,200	21,800	540,400	640,100	634,000
Total:	1,958,700	1,901,000	2,504,000	2,650,600	2,614,100
Percent Change:		(2.9%)	31.7%	5.9%	4.4%
BY OBJECT OF EXPENDITURE					
Personnel Costs	1,756,800	1,639,600	2,078,900	2,194,400	2,129,100
Operating Expenditures	201,900	250,700	425,100	456,200	485,000
Capital Outlay	0	10,700	0	0	0
Total:	1,958,700	1,901,000	2,504,000	2,650,600	2,614,100
Full-Time Positions (FTP)	15.00	15.00	18.00	18.00	19.00

Division Description

The mission of the Division of Financial Management (DFM) is to support the Governor's vision of short and long-term policies through effective resource allocation. DFM seeks to improve agency service delivery at the point of citizen impact by developing, monitoring, and publicizing performance outcomes, facilitating the development of the executive budget recommendation, and providing a proactive policy resource for the Governor to shape Idaho's future. The division consists of four main administrative units: Budget, Economic Analysis, Management Services, and Regulatory and Legislative Affairs, which includes the Office of the Administrative Rules Coordinator. Statutory Authority: Sections 67-1910 through 1918, Idaho Code, and Section 67-5202, Idaho Code.

Division of Financial Management Organizational Chart

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Total Authorized FTP: 18.00
Vacant FTP: 0.00
(as of 12/1/2019)

Performance Report can be found here:
<https://dfm.idaho.gov/publications/bb/perfreport/>

Part II – Performance Measures

Old Performance Measure		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Goal 1						
<i>Previous year's performance measures</i>						
1. Timely production and distribution of budget development manual	actual	July 15th	N/A	N/A	N/A	N/A
	target	By July 15	N/A	N/A	N/A	N/A
2. Issue timely and informative General Fund Revenue publication	actual	January	N/A	N/A	N/A	N/A
	target	By January	N/A	N/A	N/A	N/A
3. Issue timely and informative Idaho Economic Forecast publication	actual	Jan, Apr, July, Oct	N/A	N/A	N/A	N/A
	target	Quarterly	N/A	N/A	N/A	N/A
4. Issue SWCAP plan by Federal regulation date	actual	July	N/A	N/A	N/A	N/A
	target	By December 31st	N/A	N/A	N/A	N/A

New Performance Measure		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Goal 1						
<i>Help the Governor by developing and implementing sound executive branch statewide policies and ensuring timely and consistent application.</i>						
1. Median number of business days for analyst to recommend/not recommend administrative rules requests	actual	New for FY 2017	5	5	4	-----
	target	N/A	<5	<5	<5	<5
2. Median number of business days for analyst to recommend/not recommend grant requests	actual	New for FY 2017	2	1	1	-----
	target	N/A	<5	<5	<5	<5
3. Percentage of agencies for which encumbrance request is reviewed by SCO deadline	actual	New for FY 2017	100%	100%	100%	-----
	target	N/A	100%	100%	100%	100%
4. Percentage of memos released by established deadline	actual	New for FY 2017	80%	60%	60%	-----
	target	N/A	100%	100%	100%	100%
Goal 2						
<i>Assist agencies with budget requests, oversee Executive Budget development, and monitor budget implementation.</i>						
5. Percentage of agency budget recommendations finalized by December 24 th each year	actual	New for FY 2017	0%	78%	0%*	-----
	target	N/A	90%	90%	90%	90%
Goal 3						
<i>Accurately forecast, explain, and monitor General Fund revenues by source and provide meaningful analysis on matters of economic concern to policy makers and the public of Idaho</i>						
6. Percentage differences between year-end General Fund revenues and most recent revenue forecast	actual	New for FY 2017	+ 2.8%	+ 2.8%	-0.4%	-----
	target	N/A	+/- <5%	+/- <5%	+/- <5%	+/- <5%

New Performance Measure		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
7. Percentage of publications released by established deadline	actual	New for FY 2017	94%	100%	100%	-----
	target	N/A	100%	100%	100%	100%
Goal 5						
<i>Provide effective management for the State of Idaho on all inter- and intra-governmental financial issues</i>						
8. Number of audit exceptions for agencies using DFM as a fiscal agent	actual	New for FY 2017	0	1	1*	-----
	target	N/A	0	0	0	0

Performance Measure Explanatory Notes

Goal 2 – performance measure 5 – Election year - new administration

Goal 5 – performance measure 8 - ODP management report FY 2015-2017

For More Information Contact

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Financial Management, Division of

Analyst: Smith

FY 2019 Actual Expenditures by Division

		FTP	PC	OE	CO	T/B	LS	Total
0.30	FY 2019 Original Appropriation							
0001-00	Gen	14.65	1,717,700	169,800	0	0	0	1,887,500
0349-00	Ded	0.35	39,100	32,100	0	0	0	71,200
Totals:		15.00	1,756,800	201,900	0	0	0	1,958,700
1.00	FY 2019 Total Appropriation							
0001-00	Gen	14.65	1,717,700	169,800	0	0	0	1,887,500
0349-00	Ded	0.35	39,100	32,100	0	0	0	71,200
Totals:		15.00	1,756,800	201,900	0	0	0	1,958,700
1.21	Net Object Transfer							
0001-00	Gen	0.00	(90,500)	79,800	10,700	0	0	0
Totals:		0.00	(90,500)	79,800	10,700	0	0	0
1.61	Reverted Appropriation							
0001-00	Gen	0.00	(5,500)	(2,800)	0	0	0	(8,300)
0349-00	Ded	0.00	(21,200)	(28,200)	0	0	0	(49,400)
Totals:		0.00	(26,700)	(31,000)	0	0	0	(57,700)
2.00	FY 2019 Actual Expenditures							
0001-00	Gen	14.65	1,621,700	246,800	10,700	0	0	1,879,200
	General		1,621,700	246,800	10,700	0	0	1,879,200
0349-00	Ded	0.35	17,900	3,900	0	0	0	21,800
	Miscellaneous Revenue		17,900	3,900	0	0	0	21,800
Totals:		15.00	1,639,600	250,700	10,700	0	0	1,901,000
Difference: Actual Expenditures minus Total Appropriation								
0001-00	Gen		(96,000)	77,000	10,700	0	0	(8,300)
	General		(5.6%)	45.3%	N/A	N/A	N/A	(0.4%)
0349-00	Ded		(21,200)	(28,200)	0	0	0	(49,400)
	Miscellaneous Revenue		(54.2%)	(87.9%)	N/A	N/A	N/A	(69.4%)
Difference From Total Approp			(117,200)	48,800	10,700	0	0	(57,700)
Percent Diff From Total Approp			(6.7%)	24.2%	N/A	N/A	N/A	(2.9%)

Division of Financial Management

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Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2020 Original Appropriation	18.00	1,963,600	2,504,000	18.00	1,963,600	2,504,000
Sick Leave Rate Reduction	0.00	0	0	0.00	(4,200)	(4,900)
1% Onetime General Fund Reduction	0.00	0	0	0.00	(19,600)	(19,600)
FY 2020 Total Appropriation	18.00	1,963,600	2,504,000	18.00	1,939,800	2,479,500
Removal of Onetime Expenditures	0.00	0	(20,000)	0.00	0	(20,000)
Base Adjustments	(1.00)	0	0	0.00	0	0
Restore Ongoing Rescissions	0.00	0	0	0.00	23,800	24,500
FY 2021 Base	17.00	1,963,600	2,484,000	18.00	1,963,600	2,484,000
Benefit Costs	0.00	30,600	37,700	0.00	(9,400)	(11,100)
Statewide Cost Allocation	0.00	1,100	1,100	0.00	1,100	1,100
Change in Employee Compensation	0.00	15,200	17,900	0.00	30,400	35,600
FY 2021 Program Maintenance	17.00	2,010,500	2,540,700	18.00	1,985,700	2,509,600
1. Admin. Rules Compliance Coordinator	1.00	0	109,900	1.00	0	110,100
2. DFM System Updates	0.00	0	0	0.00	30,000	30,000
OITS 1 - Operating Costs	0.00	0	0	0.00	300	300
OITS 2 - Servers and Licensing	0.00	0	0	0.00	3,400	3,400
Budget Law Exemptions	0.00	0	0	0.00	(39,300)	(39,300)
FY 2021 Total	18.00	2,010,500	2,650,600	19.00	1,980,100	2,614,100
Change from Original Appropriation	0.00	46,900	146,600	1.00	16,500	110,100
% Change from Original Appropriation		2.4%	5.9%		0.8%	4.4%

Division of Financial Management

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Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2020 Original Appropriation					
The Legislature funded two line items for FY 2020: These included 3.00 FTP and \$468,100 for a trailer to H73, which transferred administrative rules coordination to DFM; and \$9,500 for technology consolidation and modernization.					
	18.00	1,963,600	540,400	0	2,504,000
Sick Leave Rate Reduction					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends a six-month reduction of funding for employers who contribute to the PERSI-managed sick leave plan. This reduction will begin to draw down the reserve balance, which has grown significantly during the past several years.</i>					
Governor's Recommendation	0.00	(4,200)	(700)	0	(4,900)
1% Onetime General Fund Reduction					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends a onetime 1% General Fund rescission.</i>					
Governor's Recommendation	0.00	(19,600)	0	0	(19,600)
FY 2020 Total Appropriation					
Agency Request	18.00	1,963,600	540,400	0	2,504,000
Governor's Recommendation	18.00	1,939,800	539,700	0	2,479,500
Removal of Onetime Expenditures					
The action removes amounts appropriated on a onetime basis in FY 2020 to create database capabilities for rules coordination and DFM analysis.					
Agency Request	0.00	0	(20,000)	0	(20,000)
Governor's Recommendation	0.00	0	(20,000)	0	(20,000)
Base Adjustments					
This adjustment removes 1.00 FTP from the General Fund and is related to line item 1, which requests to transfer 1.00 FTP and add the amount for salary and benefits for the Administrative Rules Compliance Coordinator to the Administrative Rules Fund. Additionally, an ongoing net-zero object transfer of \$50,000 is requested from personnel costs to operating expenditures on the General Fund.					
Agency Request	(1.00)	0	0	0	0
<i>The Governor recommends an ongoing net-zero object transfer of \$50,000 from personnel costs to operating expenditures on the General Fund, but does not recommend the removal of 1.00 FTP from the General Fund.</i>					
Governor's Recommendation	0.00	0	0	0	0
Restore Ongoing Rescissions					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends restoration of the 1% General Fund rescission and sick leave rate reduction.</i>					
Governor's Recommendation	0.00	23,800	700	0	24,500
FY 2021 Base					
Agency Request	17.00	1,963,600	520,400	0	2,484,000
Governor's Recommendation	18.00	1,963,600	520,400	0	2,484,000

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Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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Benefit Costs

Employer-paid benefit changes include an 18.9% increase (or \$2,200 per eligible FTP) for health insurance, bringing the total appropriation to \$13,850 per FTP. Also included are a one-year elimination of the unemployment insurance rate and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	30,600	7,100	0	37,700
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The Governor recommends no increase for health insurance due to fewer claims than expected and changes to federal tax policies; a one-year elimination of the sick leave rate and the unemployment insurance rate; restoration of the Division of Human Resources rate; and adjustments for workers' compensation rates.

Governor's Recommendation	0.00	(9,400)	(1,700)	0	(11,100)
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Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will increase by \$100 and State Controller fees will increase by \$1,000, for a net increase of \$1,100.

Agency Request	0.00	1,100	0	0	1,100
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Governor's Recommendation	0.00	1,100	0	0	1,100
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Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	15,200	2,700	0	17,900
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The Governor recommends a 2% increase in employee compensation, distributed on merit. He does not recommend a compensation increase for group and temporary positions.

Governor's Recommendation	0.00	30,400	5,200	0	35,600
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FY 2021 Program Maintenance

Agency Request	17.00	2,010,500	530,200	0	2,540,700
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Governor's Recommendation	18.00	1,985,700	523,900	0	2,509,600
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1. Admin. Rules Compliance Coordinator

The Division of Financial Management (DFM) requests 1.00 FTP and \$109,900 in ongoing personnel costs from the Administrative Code Fund to create an administrative rules compliance coordinator position. This position will continue and enhance efforts related to the Governor's 2019 Executive Orders: the Red Tape Reduction Act and the Licensing Freedom Act. This position will develop and coordinate all negotiated rulemaking notices, schedules, and public hearings; prepare informational material for the media, legislators, other agencies, and the public; prepare summaries and analysis and issue reports to communicate operational status, options, opportunities for improvement, and best practices; and provide coordination for communicating issues and information to constituents through various media such as the rules website, social media, and print. The agency plans to fill this role with one of its current analysts and transfer that individual from the General Fund to the Administrative Code Fund, which is the dedicated fund source for the Office of the Administrative Rules Coordinator, which now resides in DFM as a result of H73 of 2019. The agency requested to remove 1.00 FTP from its General Fund appropriation as a Base Adjustment for FY 2020. This line item request transfers that 1.00 FTP to the Administrative Code Fund, however the request does not include a corresponding transfer of salary and benefit costs from the General Fund.

Agency Request	1.00	0	109,900	0	109,900
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Recommended by the Governor with changes for benefits and compensation.

Governor's Recommendation	1.00	0	110,100	0	110,100
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Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
2. DFM System Updates					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends \$30,000 in onetime operating expenditures from the General Fund to respond to changes in executive branch policies by updating and modernizing the Division of Financial Management (DFM) computer applications, including the Executive Agency Legislative System, DFM Forms, and the Budget Development System.</i>					
Governor's Recommendation	0.00	30,000	0	0	30,000
OITS 1 - Operating Costs					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends this agency's share of ongoing funding to pay the Office of Information Technology Services for security software and data center office space located at the Chinden Campus.</i>					
Governor's Recommendation	0.00	300	0	0	300
OITS 2 - Servers and Licensing					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends this agency's onetime share of funding for software licensing, server infrastructure, and storage to expand system capabilities on core systems and to maintain agency-specific software.</i>					
Governor's Recommendation	0.00	3,400	0	0	3,400
Budget Law Exemptions					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends a 2% ongoing General Fund reduction across all object codes. To accomplish this reduction the Governor also recommends an exemption from Section 67-3511 (1), (2), and (3), Idaho Code, allowing unlimited transfers of all appropriated moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments, as well as between budgeted programs. This exemption requires legislative approval.</i>					
Governor's Recommendation	0.00	(39,300)	0	0	(39,300)
FY 2021 Total					
Agency Request	18.00	2,010,500	640,100	0	2,650,600
Governor's Recommendation	19.00	1,980,100	634,000	0	2,614,100
Agency Request					
Change from Original App	0.00	46,900	99,700	0	146,600
% Change from Original App	0.0%	2.4%	18.4%		5.9%
Governor's Recommendation					
Change from Original App	1.00	16,500	93,600	0	110,100
% Change from Original App	5.6%	0.8%	17.3%		4.4%